Updates/Changes to the 1065 *e-file* Program for Tax Year 2000

Publication 1525 – General Information Updates/Corrections:

1. Page VI – 1. Effective February 26, 2001, the IRS will begin to accept and process Tax Year 2000 partnership returns electronically.

2. Page 5 – Schedule O (Form 8865) and Schedule P (Form 8865) should be listed as schedules which more than one can be transmitted electronically.

3. Page 29 - The fifth item down referencing Field 1165 should be removed.

4. Page 31 – Reject Code 205: The Tax Period should be (Field #0006) on Form 8865

Publication 1525 – Validation Criteria Corrections:

1. Page 39 – Reject Code 303: The valid ITIN range should be:
    900-70-0000 – 999-80-9999

2. Page 52 – Reject Code 424: Add Note: Schedule D (Form 1065),
    Field #0040, #0050, #0100, #0110, #0160, #0170, #0220, #0230, #0440,
    #0450, #0500, #0510, #0560, #0570, #0620, and #0630 must be in the valid
    format: YYYYMMDD, "VARIOUS" or Blank.

3. Page 52 – Reject Code 424: Add Note: Form 4797, Field #0050, #0130,
    #0210, #0290, #0700, #0780, #0860, and #0940 must be in the valid format:
    YYYYMMDD, "INHERIT", or Blank.

4. Page 55 – Reject Code 432, Form 8697, Field #0460 should be Field #0450.

5. Page 55 – Reject Code 432, Form 8866, Field #0460 should be Field #0450.

5. Page 58 – Reject Code 438, Form 5471, Field #3410, #3420, #3430, #3440,
    #3450 and #3460 should be added to the validation criteria.

6. Page 59 – Reject Code 438, Form 8865, Field #1880 should be added to the
    validation criteria.

7. Page 65 – Reject Code 467: Delete the validation criteria

8. Page 66 – Reject Code 468: Form 8865 statement reference Fields:

    Change significant entry Field #4440 to Field #4460
    Change significant entry Field #4450 to Field #4470
    Change corresponding statement reference Field #4445 to Field #4465
    Change corresponding statement reference Field #4455 to Field #4475

9. Page 71 – Reject Code 564, Rewrite as – If Form 4684 is present and (Field
    #1040) is significant, then Form 4797 (Field #2380) must be significant.

10. Page 71 – Reject Code 565, Rewrite as – If Form 4684 is present and (Field
    #1180), or (Field #1200) or (Field #1210) is significant, then Form 1065, Page
    3, (Field #1200) must be significant.

11. Page 71 – Reject Code 566, Rewrite as – If Schedule D (Form 1065), (Field
    #0390) is significant, then Form 6252 (Field #0280) or (Field #0450) must be
    significant.

12. Page 71 – Reject Code 568, Rewrite as – If Schedule D (Form 1065), (Field #0820) is significant, then Form 1065 (Field #1165) or (Field #1200) must be significant.

13. Page 71 – Reject Code 569, Rewrite as – If Form 4797 and Form 6252 are present and Form 4797 (Field #2370) is significant, then Form 4797 (Field #1270) and Form 6252 (Field #0140) must be significant.

14. Page 72 – Delete Reject Code 588 validation criteria

15. Page 72 – Reject Code 587, Rewrite as – If Form 6781 is present and (Field #0180) or (Field #0190) is significant, then Schedule D (Form 1065), (Field #0400) or (Field #0800) must be significant.

16. Page 77 – Reject Code 701: The validation description should read – If a Statement Reference is used on the following fields (*asterisk fields in the record layout) of forms and schedules a corresponding Statement Record **may** be required.

17. Page 77 – Reject Code 701: Form 1065, significant Field #0990, delete (If "X").

18. Page 77 – Reject Code 701: Schedule F (Form 1040) delete significant entry Field #0260 and corresponding statement reference Field #0250.

19. Page 77 – Reject Code 701: Add Schedule O(Form 8865) significant entry Field # – None, and corresponding statement reference – Field #1470.

20. Page 77- Reject Code 701: Add Schedule P(Form 8865) significant entry Field # - None, and corresponding statement reference – Field #0870.

21. Page 78 – Reject Code 701: Form 4797 delete corresponding statement reference Field #0680.

22. Page 78 – Reject Code 701: Form 4797, add Field #0995.

23. Page 78 – Reject Code 701: Form 4835, add significant entry Field # - None, and corresponding statement reference - Field #0460.

24. Page 78 – Reject Code 701: Add Form 6765, significant entry Field # - None, and corresponding statement reference – Field #0190 and #0440.

25. Page 79 – Reject Code 701: Form 6781, add corresponding statement reference – Field #0725.

26. Page 79 – Reject Code 701: Form 8283, Add Field #1250 as a corresponding statement reference field.

27. Page 79 – Reject Code 701: Add Form 8826, significant Field #0020 and corresponding statement reference Field #0025.

28. Page 69 – Reject Code 538: Change Field #0980 to #1030 and Field #0990 to #1040.

29. Page 60 – Reject Code 440: Change Significant Entry Field #1670 to None and change the Corresponding STM Reference Field #1680 to #1670.

Publication 1525 – Record Layouts Corrections:

1. Page 9 – Form 1065, Field #0955: The Field Identification references the wrong Form … Change Form 8624 to Form 8264.

2. Page 13 – Form 1065, Field #1495: The Field Identification should be – Attach Schedule (Listed Categories). The Form Reference should be K-17c(2).

3. Page 14 – Form 1065, Field #1545: The Field Identification should be – Attach Schedule (Listed Categories). The Form Reference should be - K-17e(2).

4. Page 14 – Form 1065, Field #1600: The Field Identification should be – Reduction In Taxes Available For Credit And Gross Income From All Sources

5. Page 14 – Form 1065, Field #1605: The Field Identification should be – Reduction In Taxes Available For Credit And Gross Income From All Sources (Attach Schedule)

6. Page 14 – Form 1065: Renumber Field #1680 to Field #1606; Change Field #1606 Field Length to 50.

7. Page 55 – Schedule K-1 (Form 1065), Field #0655, Field #0665 and Field #0675: Change the Field Description to - "STMb99" or Blank

8. Page 57 – Schedule K-1 (Form 1065), Field #0845: The Field Identification should be - Attach Schedule (Listed Categories). The Form Reference should be - 17c(2).

9. Page 57 – Schedule K-1 (Form 1065), Field #0895: The Field Identification should be - Attach Schedule (Listed Categories). The Form Reference should be – 17e(2).

10. Page 57 – Schedule K-1 (Form 1065), Field #0950: The Field Identification should be – Reduction In Taxes Available For Credit And Gross Income From All Sources

11. Page 57 – Schedule K-1 (Form 1065), Field #0955: The Field Identification should be – Reduction In Taxes Available For Credit And Gross Income From All Sources (Attach Schedule)

12. Page 57 – Schedule K-1 (Form 1065), Field #0960: Change the Field Length to 50.

13. Page 59 – Schedule K-1 (Form 8865), Field #0020: Change the Field Length to 8.

14. Page 63 – Schedule K-1 (Form 8865), Field #0755: The Field Identification should be - Attach Schedule (Listed Categories). The Form Reference should be - 17c(2).

15. Page 63 – Schedule K-1 (Form 8865), Field #0805: The Field Identification should be - Attach Schedule (Listed Categories). The Form Reference should be – 17e (2).

16. Page 63 – Schedule K-1 (Form 8865), Field #0860: The Field Identification should be – Reduction In Taxes Available For Credit And Gross Income From All Sources

17. Page 63 – Schedule K-1 (Form 8865), Field #0865: The Field Identification should be – Reduction In Taxes Available For Credit And Gross Income From All Sources (Attach Schedule)

18. Page 87 – Schedule O (Form 8865), Field #0005: Change the Field Description to N, 0000001 – 9999999.

19. Page 98 – Schedule P (Form 8865): Field #0005 change the Field Description to N, 0000001 - 9999999.

20. Page 100 – Schedule P (Form 8865): Fields #0420 and #0530 change the Field Identification to – Date of Disposition.

21. Page 140 – Form 3520-A: Fields #0130, #0160, #0190, #0220 and #0250 change the Field Description to – Format: YYYY or Blank; The Field Length for each Field should be 4.

22. Page 181 – Form 4797: Field #1385 change the Field Description to – N, 0000001

23. Page 192 – Form 5471: Field #0005 change the Field Description to – N, 0000001 – 9999999.

24. Page 194 – Form 5471: Add new Field #0523, Field Identification – Name of Functional Currency, Form Reference – 1H, Field Length - 20, Field Description – A/N

25. Page 197 – Form 5471: Field #0975 change the Field Description to – N, 0000001 – 9999999.

26. Page 205 – Form 5471: Field #2425 change the Field Description to – N, 0000001 – 9999999.

27. Page 211 – Form 5471: Field #3405 change the Field Description to – N, 0000001 – 9999999.

28. Pages 278 – Form 8283: Field #1250 add asterisk (*) to Field #1250.

29. Page 294 – Form 8609: Field #0350 change the Field Description to - "X" or Blank.

30. Page 329 – Form 8826: Field # @0025 change to asterisk (*).

31. Page 352 – Form 8865: Field #0710 change Field Identification to – Functional Currency Name, change Field Length to 20

32. Page 352 – Form 8865: Add Field #0712, Field Identification – Exchange Rate, Form Reference – F8, Field Length 6, Field Description – N.

33. Page 353 – Form 8865: Add Field #0775, Field Identification – Identifying Number of Agent, Form Reference – G1, Field Length – 9, Field Description – N.

34. Page 353 – Form 8865: Add Field #0805, Field Identification – Service Center Where Form 1065 or 1065-B is Filed, Form Reference – G2, Field Length – 4, "MSPC" Memphis Submission Processing Center

35. Page 369 – Form 8865, Field #3595: The Field Identification should be - Attach Schedule (Listed Categories). The Form Reference should be - 17c(2).

36. Page 369 – Form 8865, Field #3645: The Field Identification should be - Attach Schedule (Listed Categories). The Form Reference should be – 17e (2).

37. Page 369 – Form 8865, Field #3700: The Field Identification should be – Reduction In Taxes Available For Credit And Gross Income From All Sources

38. Page 369 – Form 8865, Field #03705: The Field Identification should be – Reduction In Taxes Available For Credit And Gross Income From All Sources (Attach Schedule)

39. Page 369 – Form 8865: Change Field #3720 Field Length to 50

40. Page 374 – Form 8865: Change current Field #4460 to Field #4440, Change current Field #4470 to Field #4450, Change current Field #4440 to Field #4460, Change current Field # @4445 to Field #@4465, Change current Field #4450 to Field #4470, Change current Field #@4455 to Field #@4475.

41. Page 387 – Summary Record Layout, Field #0050: The Field Identification should read – EIN of Electronic Return Originator; The Field Description should read - N

42. Page 388 – Summary Record Layout: Field #0290, #0300, #0310 and #0320 change the Field Description to – Range: 0000001 – 9999999.

43. Page 388 – Summary Record Layout: Field #0290, #0300, #0310 and #0320 change the Field Length to – 7.